

DARLENE GREEN
Comptroller



**OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS**

Internal Audit Section



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Memorandum

To: Melba Moore, Health Commissioner

From: Dwayne Crandall, Internal Audit Supervisor *RC*

Date: 6/20/2005

Re: A-133 Audit Review Response – Legal Services of Eastern Missouri, Inc.

A review of the attached A-133 Audit dated March 23, 2005 for the above Agency was conducted by this office on June 17, 2005.

The following information is provided:

AGENCY: Legal Services of Eastern Missouri, Inc.

AUDIT PERIOD: Calendar Year Ended December 31, 2004

Program Title	Federal CFDA Number	Expenditures	Pass Thru/ Contract Number	Major Program
U.S. Dept. of Health and Human Services				
Passed through City of St. Louis Department of Health and Hospitals				
Ryan White – Title I	93.914	\$66,753	None*	No

* We believe the report could be improved by inclusion of these numbers.

The independent auditors' report on the financial statement expressed an unqualified opinion on the general purpose financial statements and the A-133 report on major federal programs. No instances of noncompliance, material weakness, reportable conditions or audit findings were noted. **We recommend the report be accepted.**

If you have any questions concerning the above, please contact me at 613-7257.

cc: Mohammad H. Adil